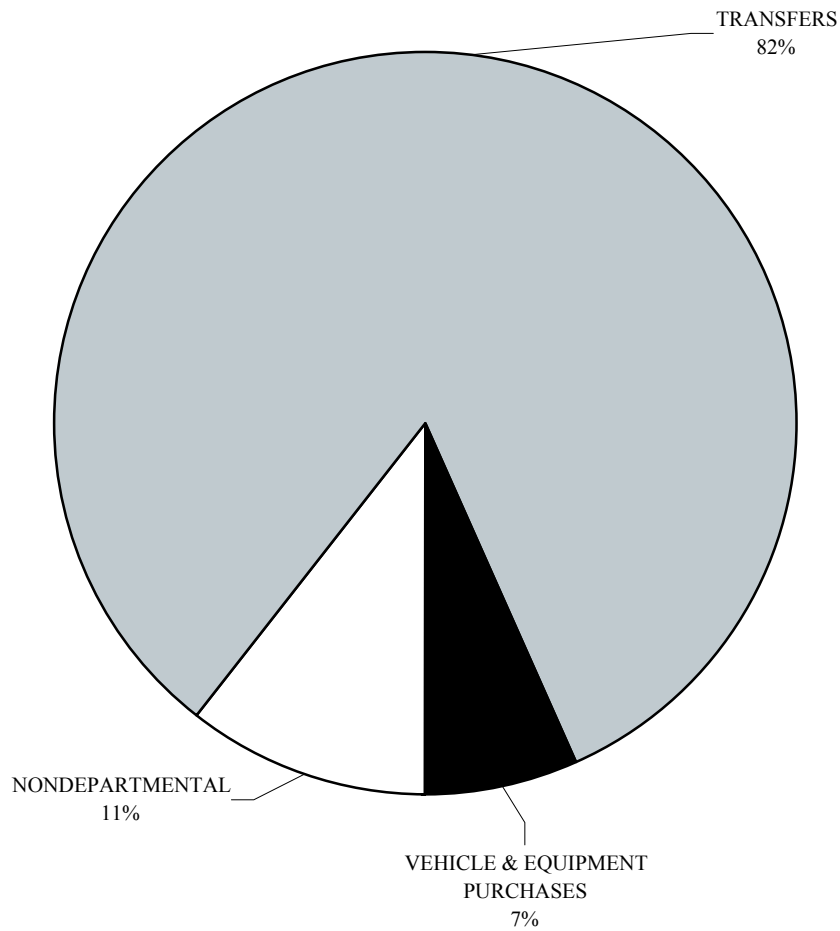


Nondepartmental Approved Budget



Funds Center	2005-2006 Actual Expenditures	2006-2007 Original Budget	2006-2007 12 Month Estimate	2007-2008 Department Requested	2007-2008 Commissioner Approved
NONDEPARTMENTAL	\$ 298,570	\$ 2,428,937	\$ 170,000	\$ 2,888,703	\$2,921,007
TRANSFERS	\$ 1,532,301	\$ 1,612,654	\$ 21,256,538	\$ 22,767,321	\$22,767,321
VEHICLE & EQUIPMENT PURCHASES	1,778,925	2,155,937	\$ 1,761,006	\$ 0	\$1,795,073
Result	\$ 3,609,796	\$ 6,197,528	\$ 23,187,544	\$ 25,656,024	\$27,483,401

NONDEPARTMENTAL

PROGRAM DESCRIPTION

This budget reflects expenditures that are either made on a NONDEPARTMENTAL or countywide basis, or expenditures that will be distributed to specific departments at a later time. NONDEPARTMENTAL items funded this year include: Compensation including: flexible benefits credit increase at January 1, 2008, pay plan adjustments, longevity, exceeds expectations performance increases, probationary increases and increases for elected/appointed officials totaling \$1,516,007; implementation of phase II of the compensation study plan \$1 million; dues and subscriptions \$5,000; funding for miscellaneous contracted services for County-wide contracts at \$200,000, \$50,000 for the Sustainability Officer initiative and monies for The Board of County Commissioners Contingency Fund is recommended at \$150,000.

Non-Departmental

Fund: General

Functional Area: Other

Funds Center: 9800981000

Summary	2005-2006 Actual Expenditures	2006-2007 Original Budget	2006-2007 12 Month Estimate	2007-2008 Department Requested	2007-2008 Commissioner Approved
▽ <i>Expenditures</i>					
Personnel	\$0	\$1,782,399	\$0	\$2,233,703	\$2,516,007
Operating	\$298,570	\$446,538	\$170,000	\$455,000	\$255,000
Transfers	\$0	\$200,000	\$0	\$200,000	\$150,000
Total Expenditures	\$298,570	\$2,428,937	\$170,000	\$2,888,703	\$2,921,007
▽ <i>Revenues</i>					
Total Revenues	\$0	\$0	\$0	\$0	\$0
Net Expenditures	\$298,570	\$2,428,937	\$170,000	\$2,888,703	\$2,921,007
FTEs	0.00	0.00	0.00	0.00	0.00

TRANSFERS

PROGRAM DESCRIPTION

This budget provides for appropriations of transfers to other funds as well as transfers into the General Fund from other funds. Transfers will be made to the Debt Service Fund, Capital Finance Fund and Cafeteria Fund as follows:

Transfer From General Fund

Capital Finance Fund	\$20,761,677
Debt Service Fund	\$580,921
Cafeteria Fund	\$1,424,723
Total Transfers Out	\$22,767,321

Beginning in fiscal year 2004-2005, certain dedicated revenues were budgeted directly into the Capital Finance Fund (Fund 125). Those revenue sources are the two of the ½ cent Sales Taxes (Article 40 and Article 42), along with the County's portion of the Occupancy Tax. To meet certain accounting standards these revenue sources were moved back to the General Fund in FY 2006-07, where they will be collected and now need to be transferred to the Capital Finance Fund. The total amount of the transfer represents the budgeted amount of each of the three individual revenues (see the Capital Finance Fund budget pages).

The transfer to the Debt Service fund from the General Fund represents a contribution for debt service on the Carmichael Building used by the Department of Social Services (\$256,021), revenue from the sale of the Eligibility Building (\$324,900), and unspent funds reallocated for Civic Center upgrades (\$245,000).

The transfer being made this fiscal year to the Cafeteria Fund will fund the cost of health care benefits and life insurance benefits for retired employees (\$1,174,723). In addition the cost of Hospital Gap coverage for employees is budgeted at \$200,000 and \$50,000 is budgeted for administrative costs.

Transfer To General Fund

Community Health Trust Fund	\$4,287,236
Volunteer Fire District Funds	\$1,412,285
Enterprise Fund	\$154,238
Capital Finance Fund	\$837,000
Total Transfers In	\$6,690,759

Revenues in this fund center are transfers in to the General Fund from other funds. These transfers include: \$4,287,236 from the Community Health Trust Fund to support health-related needs paid for out of the General Fund, \$1,412,285 from two Volunteer Fire Districts (Lebanon and Bethesda) to support county positions funded through Fire District property taxes as provided in various Inter-Local Agreements, \$154,238 from the Enterprise Fund for indirect costs in the General Fund for support services rendered to the Enterprise Fund, and \$837,000 from Capital Finance Fund fund balance to support a second year increase in Durham Public School capital outlay.

Transfers

Fund: General

Functional Area: Other

Funds Center: 9800982000

Summary	2005-2006 Actual Expenditures	2006-2007 Original Budget	2006-2007 12 Month Estimate	2007-2008 Department Requested	2007-2008 Commissioner Approved
▽ <i>Expenditures</i>					
Transfers	\$1,532,301	\$1,612,654	\$21,256,538	\$22,767,321	\$22,767,321
Total Expenditures	\$1,532,301	\$1,612,654	\$21,256,538	\$22,767,321	\$22,767,321
▽ <i>Revenues</i>					
Other Fin. Sources	\$4,654,024	\$5,999,861	\$5,999,861	\$6,056,409	\$6,690,759
Total Revenues	\$4,654,024	\$5,999,861	\$5,999,861	\$6,056,409	\$6,690,759
Net Expenditures	(\$3,121,723)	(\$4,387,207)	\$15,256,677	\$16,710,912	\$16,076,562
FTEs	0.00	0.00	0.00	0.00	0.00

VEHICLES AND EQUIPMENT

PROGRAM DESCRIPTION

This fund center is established for the purpose of accounting for capital assets purchased by the County, such as automobiles and large dollar amount equipment purchases.

Effective with the adoption of the FY 2005-06 operating budget, the Internal Service Fund used for capital purchases was discontinued and this fund center was created for all vehicle and equipment purchases. As the size of the County's vehicle fleet has grown, and the number of vehicle replacements, new vehicles, and equipment requests has increased, the ability of the Internal Service Fund to support these needs has diminished. In order to implement a more consistent replacement schedule as well as fund new purchases, the County is now using bank financing to support requested needs. Approximately \$929,565 of bank loan funds for vehicles and equipment from FY 2005-06 and FY 2006-07 were unspent due to less than estimated costs. These unspent funds, along with a new bank loan of \$865,508 will support vehicle and equipment recommendations for FY 2007-08. Debt service for the FY 2007-08 bank loan is paid through the Debt Service Fund.

New vehicles for FY 2007-2008

Animal Control	New	Mid size sedan	1	15,000
	Replacement	Chevy 1500 4X2	1	18,000
		Chevy K2500 4X4 Ext. Cab	1	21,238
		Ford Ranger Ext. Cab	1	18,990
General Services	Replacement	Compact Pickup LB	1	18,000
		Compact/Utility Van	1	18,000
		Crew Cab Pickup	1	21,000
Sheriff	Replacement	2007 Ford Explorer	4	120,000
		2007 Police Sedan	29	739,500
		2007 Passenger Van	1	20,600
Fire Marshal	Replacement	Chevy Suburban	1	35,000
EMS	Replacement	E-450 Type III Ambulance	1	87,500
		E-450 Type III Remount	1	57,500
		Chevy Impala	1	16,200
Total			45	\$1,206,528

New equipment for FY 2007-2008

General Services	Community Shelter	125,800
	Emerg. Generator	
Youth Home	General Services	125,800
	Emerg. Generator	
Sheriff	Stainless Steel Refrigerator	6,000
	Equipment for new Sheriff vehicles	
EMS	Plymovent System for new EMS Station 2	27,203
	Zoll Series E Monitors (2) Replacements	
Total		\$588,545

Department requested numbers shown on the next page look different because, initially, all vehicle requests are made in the department that is requesting them, then these requests are moved to the vehicle and equipment fund center as part of the Manager's recommended budget.

Net expenditures in the last column are funded from previous year unspent equipment loan monies that reside in General Fund fund balance which is re-appropriated as a revenue in the FY 2007-2008 budget.

Vehicles and Equipment

Fund: General

Functional Area: Other

Funds Center: 9800983000

Summary	2005-2006 Actual Expenditures	2006-2007 Original Budget	2006-2007 12 Month Estimate	2007-2008 Department Requested	2007-2008 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$208,130	\$186,110	\$243,380	\$0	\$253,742
Capital	\$1,570,794	\$1,969,827	\$1,517,626	\$0	\$1,541,331
Total Expenditures	\$1,778,925	\$2,155,937	\$1,761,006	\$0	\$1,795,073
▽ <i>Revenues</i>					
Other Fin. Sources	\$2,105,000	\$2,155,937	\$2,160,000	\$1,800,000	\$865,508
Total Revenues	\$2,105,000	\$2,155,937	\$2,160,000	\$1,800,000	\$865,508
<i>Net Expenditures</i>	<i>(\$326,075)</i>	<i>\$0</i>	<i>(\$398,994)</i>	<i>(\$1,800,000)</i>	<i>\$929,565</i>
FTEs	0.00	0.00	0.00	0.00	0.00

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